United Nations

United Nations Institute for Training and Research

Financial report and audited financial statements for the year ended 31 December 1992 and Report of the Board of Auditors

General Assembly
Official Records • Forty-eighth Session
Supplement No. 5D (A/48/5/Add.4)

United Nations Institute for Training and Research Financial report and audited financial statements for the year ended 31 December 1992 and Report of the Board of Auditors

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CONTENTS

		Page
LETTERS OF TRANSMITTAL		v
I.	FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1992	1
II.	REPORT OF THE BOARD OF AUDITORS	4
III.	AUDIT OPINION	16
IV.	CERTIFICATION OF THE FINANCIAL STATEMENTS	17
V.	FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1992	19
	General Fund	
	Statement I. Status of expenditure against budget for the year ended 31 December 1992	20
	Statement II. Statement of income and expenditure for the year ended 31 December 1992	21
	Statement III. Statement of assets and liabilities as at 31 December 1992	22
	Schedule 3.1 Expenditure against the UNITAR Reserve Account for the year ended 31 December 1992	23
	Capital Assets Fund	
	Statement IV. Statement of assets and liabilities as at 31 December 1992	24
	Special Purpose Grants Fund	
	Statement V. Statement of income and expenditure for the year ended 31 December 1992 and statement of assets and liabilities as at 31 December 1992	25
	Schedule 5.1 Statement of income and expenditure and Fund balance for the year ended 31 December 1992	27
	Special Account for Programme Support Costs	
	Statement VI. Statement of income and expenditure for the year ended 31 December 1992 and statement of assets and liabilities as at 31 December 1992	30

CONTENTS (continued)

	Page
Notes to the Financial Statements	32
1. Summary of significant accounting policies	32
2. General Fund: schedule of pledged contributions as at 31 December 1992	35

1 April 1993

Sir,

Pursuant to financial regulation 11.4, I have the honour to submit the annual accounts of the United Nations Institute for Training and Research as at 31 December 1992, which I hereby approve.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurances of my highest consideration.

(Signed) Marcel BOISARD
Acting Executive Director of UNITAR

The Chairman
The Board of Auditors
United Nations
New York

29 June 1993

Sir,

I have the honour to transmit to you the financial statements of the United Nations Institute for Training and Research for the financial period ended 31 December 1992, which were submitted by the Acting Executive Director. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1992

Introduction

1. The Executive Director has the honour to submit herewith the financial report, together with the accounts for the year ended 31 December 1992, of the United Nations Institute for Training and Research (UNITAR). This report is presented in accordance with subparagraph 3 (i) of article IV of the statute of the Institute.

Statement I

UNITAR General Fund: status of expenditure against approved budget

2. Statement I gives the status of expenditure against approved budget for the year ended 31 December 1992. The budget approved by the UNITAR Board of Trustees at its special session in September 1992 was $1,840,695. Total expenditures amounted to $1,878,909.

Statement II

UNITAR General Fund: statement of income and expenditure

3. The amount of $324,639 shown in statement II was paid by Governments as contributions to the General Fund for 1992 and payment of prior period outstanding pledges (see note 2 to the financial statements). In addition, $134,152 was received as other income bringing the total income for the year to $458,791. The expenditures for the year amounted to $1,878,909 which resulted in an excess of expenditure of $1,420,118 over income.

Statement III

UNITAR General Fund: statement of assets and liabilities

4. Statement III reflects the assets and liabilities of the General Fund as at 31 December 1992. The assets, totalling $195,553, consisted of cash of $96,461 and accounts receivable of $99,092. The liabilities of the General Fund amounted to $7,376,317. Of this, $27,552 was for accounts payable, $111,842 for unliquidated obligations (statement I), and $4,133,038 was due to the United Nations General Fund. A reimbursable advance of $686,000 from the United Nations General Fund is reflected as approved by General Assembly resolution 38/177 of 19 December 1983; repayments began in 1986. In addition, an amount of $2,417,885 is due to the United Nations for expenditures charged to the UNITAR Reserve Account. Accordingly, the total amount due to the United Nations from the UNITAR General Fund amounts to $7,236,923.

5. The fund balance as at 31 December 1992 for the UNITAR General Account shows a deficit of $4,762,879. This balance comprises the deficit as at 1 January 1992 of $3,342,761, plus excess of expenditure over income

(statement II) of $1,420,118. Cumulative expenditures against the Reserve Account amount to $2,417,885. This Account is discussed below.

Expenditure against the UNITAR Reserve Account

6. As a transitional measure pending completion of the process of scaling down the Institute's expenditures to the level approved in the 1989 budget, certain costs are being carried temporarily outside the budget of UNITAR against the proceeds anticipated from the proposed sale of the UNITAR building. These costs include salaries and entitlements of staff whose posts have been abolished pending expiration of their contracts or transfer to other sources of funding, the costs of security services prior to their reintroduction into the UNITAR budget in 1990, payments to the United Nations Joint Staff Pension Fund in respect of non-contributory service performed by former holders of UNITAR Letters of Award, and interest on amount advanced by the United Nations for the purchase of land. As at 31 December 1992, cumulative charges against this account amounted to $2,417,885 for the years 1988, 1989, 1990, 1991 and 1992 (schedule 3.1). Should the sale of the building not materialize, these charges will, at some stage, need to be borne by UNITAR.

Statement IV

UNITAR Capital Assets Fund: statement of assets and liabilities

7. The land and building located at 805 First Avenue, United Nations Plaza, New York, is comprised of $465,000, representing the amount paid for the building and leasehold (building $450,000 and option agreement $15,000) and $4,416,152 for the purchase of the land by UNITAR with a loan from the United Nations under General Assembly resolution 42/197 of 11 December 1987.

Statement V

UNITAR Special Purpose Grants Fund: statement of income and expenditure

8. Statement V shows the income and expenditure of the Special Purpose Grants Fund. A total amount of $3,765,803 was received during 1992 as grants. After adding interest income, savings in liquidation of prior year's obligations and other miscellaneous income, the total income in this Fund was $4,029,212. The total expenditure amounts to $3,660,452, thereby resulting in an excess of income over expenditure of $368,760 for the Special Purpose Grants taken as a whole.

UNITAR Special Purpose Grants Fund: statement of assets and liabilities

9. The assets and liabilities of the Special Purpose Grants Fund as at 31 December 1992 are shown in statement V. The total assets of $3,213,390

consist of cash of $3,072,176, cash in non-convertible currencies of $28,178, accounts receivable of $108,541 and deferred charges of $4,495. The liabilities amounted to $1,187,137. Of this, $10,176 was for accounts payable, $336,895 for unliquidated obligations (schedule 5.1), and $840,066 due to the United Nations General Fund.

10. The balance of the Special Purpose Grants Fund was $2,026,253 as at 31 December 1992. As noted in schedule 5.1, this reflects the net balance of 42 special projects, 14 of which show cumulative deficits as at 31 December 1992.

Statement VI

11. The Special Account for Programme Support Costs reflects income of $328,780 and expenditure of $305,063, resulting in an excess of income over expenditure of $23,717. The assets consist of an amount of $18,374 of accounts receivable. Liabilities consist of accounts payable of $2,564, and the fund balance available at 31 December 1992 is $15,810.

Write-off of losses of cash and receivables

12. There were no write-offs during 1992.

Summary of significant accounting policies

13. The significant accounting policies of UNITAR are outlined in the notes to the financial statements.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by paragraph 12, article VIII of the statute of the United Nations Institute for Training and Research (UNITAR), as amended in December 1989, the Board of Auditors has audited the financial statements of the Institute for the year ended 31 December 1992.

2. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. The examination was carried out at the Institute's headquarters in New York and at Geneva.

3. The audit was conducted primarily to enable the Board to form an opinion as to whether expenditure recorded in 1992 had been incurred for the purposes approved by the General Assembly; whether income and expenditures were properly classified and recorded in accordance with Financial Regulations; and whether the financial statements presented fairly the position at 31 December 1992.

4. Our audit included reviews of financial accounting systems and internal controls, test examinations of accounting records, reports and other relevant documents to the extent we considered necessary to form an opinion. We also carried out an assessment of programme management and project implementation with due regard for efficient utilization of resources. In addition, the Board reviewed the write-off of losses of cash and other assets, and ascertained that the annex showing the liquidity position was drawn up in the context of common accounting standards.

Overall results

5. In our examination we were unable to satisfy ourselves that all of the transactions included in the financial statements were in accordance with the Financial Regulations and the requisite legislative authority. Expenditures in excess of paid-in contributions and other available resources were made in contravention of the appropriate statutes. We consider this item to be material and accordingly, we have qualified our opinion on the Institute's financial statements for 1992.

6. After the balance sheet date and after the financial statements had been transmitted to the Board, the General Assembly adopted resolution 47/227 on 8 April 1993, which provided for a major restructuring of the Institute's financial position. The Board considered this event significant because it has a material impact on the financial position as presented in the financial statements for 1992. Therefore, the audit included a review to ascertain the impact of this decision.

7. The present report includes the audit observations which the Board considers significant arising from this year's examination. These were communicated to the UNITAR Administration, and where appropriate, its views

are reflected in the present report. In accordance with normal audit practice, our staff communicated through management letters some other matters, not included in the present report. None of these matters affected our audit opinion on the Institute's financial statements for 1992. These steps helped in maintaining a continuous dialogue with the UNITAR Administration.

Follow-up of actions taken on previous audit recommendations

8. In paragraph 15 of General Assembly resolution A/47/211 of 23 December 1992, the Board of Auditors was requested to evaluate the extent of compliance with its recommendations. The Board evaluated the actions taken to implement previous audit recommendations made in its report for the year 1991 1/ and noted that the Administration has implemented or initiated actions to implement several of these recommendations (see the annex to the present report). Nevertheless, certain audit recommendations raised in previous years remain unimplemented and these are discussed in the present report.

Summary of recommendations

9. We recommended that the following corrective measures, presented in order of priority, should be taken:

(a) In view of the decision of the General Assembly to streamline and restructure UNITAR, the UNITAR Administration should now ensure that the Institute's budget is based on levels of realizable income and programmes or projects are set to the extent of available voluntary contributions (see para. 23);

(b) With the contemplated transfer of UNITAR headquarters from New York to Geneva, a decision on the question of rental charges for office premises at Geneva is required quickly (see para. 29);

(c) The liaison officer responsible for the restructuring of UNITAR should now be designated and specific guidelines be formulated on the transfer of accounting and financial services from New York to Geneva, including accountabilities for valuable books and non-expendable property of an attractive nature (see para. 32);

(d) The Special Purpose Grants Fund projects which have cumulative deficits should be analysed in order to effect the appropriate accounting entries for their closure (see para. 35);

(e) Periodic monitoring of the financial status of Special Purpose Grants Fund projects should be the responsibility of finance and project officers of UNITAR to ensure proper charging of expenditures and to allow sufficient time for making requests of supplementary funds when needed (see para. 38).

1/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5D (A/47/5/Add.4), sect. II, para. 7.

Summary of main findings

10. The outstanding obligations of the UNITAR General Fund to the United Nations General Fund continued to increase in 1992. These liabilities included an interfund indebtedness of the Special Purpose Grants Fund of $755,947 to the United Nations General Fund which was settled early in 1993 (see paras. 17-19).

11. Expenditures of the UNITAR General Fund exceeded actual income and budgeted levels in 1992 contrary to the provisions of existing policies and regulations (see paras. 20-22).

12. Owing to the absence of a definite decision on rental charges for office premises at Geneva, rental fees for 1993 have not been recorded on a basis consistent with previous periods (see paras. 24-28).

13. The liaison officer responsible to effect the smooth restructuring of UNITAR has not been designated, and guidelines to ensure effective implementation of the provisions of General Assembly resolution 47/227 have not been formulated (see paras. 30 and 31).

14. Special Purpose Grants Fund projects with cumulative deficits have been carried in the accounts for years without being written off and were offset in the financial statements against the positive balances on other projects (see paras. 33 and 34).

15. Lack of financial monitoring for Special Purpose Grants Fund projects resulted in overspent allotments although funds were actually sufficient to cover the expenditures (see paras. 36 and 37).

16. The deterioration in the liquidity position of the UNITAR General Fund continues. The Special Purpose Grants Fund showed a positive liquidity position owing to the increase in voluntary contributions and in an interfund indebtedness to the United Nations General Fund, which resulted in a higher than usual cash position in the Special Purpose Grants Fund at 31 December 1992 (see paras. 39 and 40).

Accounts and financial reporting

Outstanding obligations to the United Nations General Fund

17. As at 31 December 1992, the total outstanding obligations of the Institute to the United Nations General Fund amounted to $12.5 million detailed as follows:

	1992	1991	Increase (decrease)
	(Thousands of United States dollars)		
General Fund			
Due to the United Nations General Fund	4 133	2 869	1 264
Due to the United Nations from the Reserve Account	2 418	1 986	432
Advances from the United Nations General Fund	686	686	-
Subtotal	7 237	5 541	1 696
Special Purpose Grants Fund			
Due to the United Nations General Fund	840	84	756
Capital Assets Fund			
Advance for the purchase of land	4 416	4 416	-
Total liabilities to the United Nations General Fund	12 493	10 041	2 452

18. The increase of $2.45 million in 1992 of the indebtedness of UNITAR to the United Nations General Fund consisted of $1.26 million, representing expenditure in excess of the administrative budget for 1992, $0.43 million in the account due to the United Nations from the Reserve Account and some $0.76 million, representing unsettled interfund indebtedness of the Special Purpose Grants Fund to the United Nations General Fund. The liability to the United Nations from the Reserve Account consisted of salaries and other staff costs of $132,000 of a staff member who was not absorbed by another United Nations organization during the restructuring of UNITAR pursuant to General Assembly resolution A/42/197 of 11 December 1987, and whose fixed-term appointment was continuously renewed from 16 February 1983 to 28 February 1993, and of unpaid interest expenses of $300,297 on the advances from the United Nations General Fund used for the purchase of land.

19. The nature of the interfund indebtedness of the Special Purpose Grants Fund to the United Nations General Fund, amounting to $0.76 million, could not be attributed to individual transactions because, in accordance with standard United Nations accounting practice, interfund accounting entries were computer-generated. It is standard practice to settle interfund indebtedness by transfers of cash as soon as the amounts due are determined. In the case of the UNITAR Special Purpose Grants Fund, partial settlement of interfund

balances as at 31 December 1992 was made in February 1993, but the full balance was not settled until 11 May 1993. This apparent delay in settlement has significantly affected the liquidity position of the Special Purpose Grants Fund as discussed in paragraphs 39 and 40.

Budgetary control

Excess of expenditure over actual income

20. During the year, UNITAR, as in previous years, continued to incur expenditures in excess of paid-in voluntary contributions and other receipts but also in excess of authorized budgets. This is contrary to the provisions of the revised statute of UNITAR, and of General Assembly resolution A/46/180 of 19 December 1991, according to which the expenditures of UNITAR should be met from paid-in voluntary contributions made by Governments, intergovernmental organizations and from foundations and other non-governmental sources as may be available.

21. In 1992, the estimated income was $390,500 but budgeted expenditures approved by the UNITAR Board of Trustees was $1,840,695. The magnitude of the shortfall in the administrative budget indicated the extent of dependence of the UNITAR General Fund on the United Nations. As at year-end, actual income amounted to $458,791, an increase of $68,291 over estimated income. But actual expenditure $1,878,909 exceeded actual income of $458,791. The excess of $1,420,118 consisted of $1,381,904, representing excess of budgeted expenditures over actual income and of $38,214 representing excess of actual over-budgeted expenditures. In summary:

	Budget	Actual	Difference
	(United States dollars)		
Income	390 500	458 791	(68 291)
Expenditures	(1 840 695)	(1 878 909)	38 214
Excess of expenditure over income	(1 450 195)	(1 420 118)	(30 077)

22. The Institute's continuous drawings over the years from the United Nations General Fund for its operating requirements instead of depending solely on voluntary contributions from donors as provided for in its statute, indicates that the Institute's General Fund is no longer financially viable.

23. In view of the provisions of General Assembly resolution 47/227, the Board recommends that the Administration of UNITAR should now set its annual budgets within the estimated levels of realizable income. Activities and projects should be programmed only to the extent of available voluntary funds.

Events after the balance sheet date

24. The General Assembly, in its resolution 47/227, decided that the operations of the United Nations Institute for Training and Research should be continued in the context of the steps taken by the Secretary-General to restructure the Institute and transfer its headquarters from New York to Geneva. In return for writing off the Institute's accumulated debt to the United Nations General Fund, amounting to $12.5 million, the General Assembly decided to transfer ownership of the UNITAR building in New York, which is valued at $4.9 million, to the United Nations General Fund.

25. The General Assembly also decided in the same resolution that as at 1 January 1993, funding of the Institute's administrative budget and training programmes would be covered from voluntary contributions, donations, special purpose grants and executing agency overheads only.

26. In order to allow time for the activities of the Institute to be restructured in line with its projected level of income, the General Assembly further agreed to underwrite the operations of UNITAR from the United Nations General Fund for a transitional period of six months from 1 January to 30 June 1993.

Issues arising from the restructuring

Rental charges for the Geneva office

27. One item in the liabilities of the UNITAR General Fund to the United Nations General Fund was rental fees for the Institute's office premises at Geneva for the period from 1 January 1989 to 31 December 1992. From 1 January 1993, rental fees for the Geneva office were not included in the UNITAR budget. In view of the pending transfer of the headquarters from New York to Geneva, a decision is now needed as to whether UNITAR should continue to be charged for rent for the use of the Geneva office.

28. The Administration of UNITAR believes that the Institute should not be charged. The Board of Trustees has requested the Secretary-General to waive the rent because UNITAR is not a "specialized agency" of the United Nations system but part of it since its activities serve almost exclusively the interest of the United Nations and its Member States; and because similar organizations based at Geneva are not likewise charged.

29. The Board recommends that the issue of charging UNITAR rental fees for office premises at Geneva should now be resolved taking into consideration the financial capacity of the Institute and the nature of services it renders to the United Nations and its Member States.

Effecting a smooth transition

30. In its resolution 47/227, the General Assembly provided for the appointment of a liaison officer by the Secretary-General to organize and coordinate the existing training programmes and research activities in New York within existing resources, drawing as appropriate on the services of senior fellows who shall be funded from voluntary contributions to the Institute. As of the audit date, a liaison person had not been appointed.

31. In respect of the transfer of UNITAR headquarters, specific instructions have not been provided on the implementation of the transfer of accounting and financial services from New York to Geneva; the turn-over or disposal of valuable books and non-expendable property; the arrangements for existing lease agreements entered into by UNITAR; or for an ongoing project financed by UNDP.

32. The Board recommends that the designation of the liaison officer by the Secretary-General and the issuance of specific instructions to implement the transfer of UNITAR headquarters should be given priority to achieve a smooth transition and turn-over of responsibilities and accountabilities.

Other issues

Disposition of Special Purpose Grants Fund projects with cumulative deficits

33. Schedule 5.1 lists the outstanding balances on all Special Purpose Grants Fund projects, which totalled $1,989,064 as at 31 December 1992. Included therein and offset against other projects were 14 Special Purpose Grants Fund projects with cumulative deficits totalling $369,537. These projects with cumulative deficits were carried over from previous years and represent expenditures incurred in excess of actual contributions. Eight of the 14 projects with cumulative deficits have been completed and are due for closure.

34. During the year, the UNITAR Administration requested that the liability for five of the projects due for closure, with cumulative deficits amounting to $260,286, be transferred from the Special Purpose Grants Fund accounts to UNITAR General Fund accounts. They would therefore have become part of the indebtedness of the latter to the United Nations General Fund that was expected to be written off pursuant to forthcoming General Assembly action (subsequently adopted as resolution 47/227). The Administration of the United Nations did not consider this procedure appropriate, because the UNITAR Board of Trustees had not sanctioned these losses of the Special Purpose Grants Fund as being an acceptable charge to the regular budget of UNITAR. For this reason, the Secretary-General did not include this deficit in the statement of programme budget implications presented prior to the adoption of General Assembly resolution 47/227.

35. The Board recommends that those Special Purpose Grants Fund projects with cumulative deficits should be analysed to ascertain the reasons for these balances so that appropriate action can be taken. These should not be immediately charged to the regular budget of UNITAR unless there are sufficient reasons to do so.

Lack of proper financial monitoring of Special Purpose Grants Fund projects

36. On four Special Purpose Grants Fund projects, expenditures were in excess of issued allotments by a total of $131,042. Total funds received amounted to $671,070, sufficient to cover actual expenses of $483,197 as at 31 December 1992. However, allotments were issued only up to $352,155, resulting in over-expenditure of $131,042 because the running balances of contributions were not monitored.

37. This situation indicates that the monitoring of the financial status of Special Purpose Grants Fund projects was deficient. It appears that allotments were being issued without prior verification of actual levels of funds and expenses were being incurred without sufficient allotments. This weakness could be one of the causes for the accumulation of deficits in several Special Purpose Grants Fund projects which to this date has not been settled as discussed in paragraphs 33 to 35.

38. The Board recommended and the Administration agreed that periodic monitoring should be the responsibility of the finance and project officers of UNITAR to ensure that charges to projects are proper and to provide sufficient time for requests for supplementary funds, when it becomes necessary.

Liquidity position

39. As requested by the General Assembly in its resolution 47/211, the Board reviewed the liquidity position of the UNITAR General Fund and the Special Purpose Grants Fund as at 31 December 1992 in the context of common accounting standards. No significant deviations were noted in the General Fund except its continuous deterioration. As in the previous year, cash resources to meet current obligations of the General Fund were mostly advanced from the United Nations General Fund.

40. On the other hand, total voluntary contributions to the Special Purpose Grants Fund increased by $1,131,338 (43 per cent) during the year, resulting in a net increase in current assets of $638,630. However, there was an increase in cash resources which came from an interfund indebtedness to the United Nations General Fund amounting to $755,947. The Board was not able to determine whether the high liquidity position of the Special Purpose Grants Fund was due to a delay in the routine settlement of interfund balances, and if so, whether this had a bearing on the presentation of the liquidity position of the Special Purpose Grants Fund in the context of common accounting standards.

Cases of fraud and presumptive fraud

41. The Administration informed the Board that there were no reported cases of fraud or presumptive fraud in 1992.

Write-off of losses of cash, receivables and property

42. The Administration likewise stated that no write-offs of losses of cash or other assets were effected during the financial period under review.

Ex-gratia payments

43. No ex-gratia payments were recorded during the year.

Acknowledgement

44. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended to the auditors by the Acting Executive Director, the Officer-in-Charge in New York, other officials of the Institute, the Controller, Deputy Controller and Director, Accounts Division of the United Nations and members of their staff.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Pascasio S. BANARIA
Chairman, Commission on Audit of the Philippines

(Signed) John BOURN, KCB
Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland

28 June 1992

Annex

Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the period ended 31 December 1991 a/

1. As requested by the General Assembly in paragraph 15 of its resolution A/47/211 of 23 December 1992, the Board looked into the action taken by the Administration to implement previous audit recommendations and results thereof are discussed hereunder. Those recommendations, which have not as yet been implemented or have been partially implemented are presented in the main report.

I. RECOMMENDATION 7 (a)

2. There should be an authorization given by the General Assembly for the advances being made from the United Nations General Fund to cover expenditures of UNITAR in excess of income actually realized, as well as those incurred outside its approved budget.

A. Measures taken by the Administration

3. Administration informed the Board that the issue on advances from the United Nations has been taken up in General Assembly resolution 47/227.

B. Comments of the Board

4. As indicated in General Assembly resolution 47/227, advances to UNITAR from the United Nations General Fund representing the Institute's total obligations up to 1992 will be cancelled in return for the transfer of ownership of the UNITAR building in New York to the United Nations General Fund. The resolution further provided that starting in 1993, all operating costs of the Institute will be funded out of voluntary contributions, special purpose grants and income generated by Special Purpose Grants Fund projects.

II. RECOMMENDATION 7 (b)

5. The present utilization of the UNITAR Reserve Account, which departs from its intended purpose, should be formally authorized by the General Assembly.

A. Measures taken by the Administration

6. This was taken up in General Assembly resolution 47/227.

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a/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5D (A/47/5/Add.4), sect. II, para. 7.

B. Comments of the Board

7. Charges made to the UNITAR Reserve Account which formed part of the Institute's debt to the United Nations General Fund will be cancelled in accordance with the provisions of General Assembly resolution 47/227. The Board understands that the UNITAR Reserve Account is abolished and will not be used in the future.

III. RECOMMENDATION 7 (c)

8. The Administration should keep the expenditures of UNITAR within the approved budget levels for both the General Fund and the Special Purpose Grants Fund.

A. Measures taken by the Administration

9. Partially implemented.

B. Comments of the Board

10. The Board found that although efforts were exerted to keep the expenditures within approved levels, expenses were made in excess of allotment both in the General Fund and in Special Purpose Grants Fund projects as discussed above in paragraphs 20 to 23 and 36 to 38 of the main report.

IV. RECOMMENDATION 7 (d)

11. The Board of Trustees and the United Nations Controller should come to terms on how to dispose appropriately of the accumulated deficits in four special purpose projects which are carried over in the books since 1987.

A. Measures taken by the Administration

12. A journal voucher transferring the negative balance of the five Special Purpose Grants Fund projects to the UNITAR General Fund was prepared by UNITAR but was not accepted by the United Nations for several reasons.

B. Comments of the Board

13. The proper disposition of the four Special Purpose Grants Fund projects with cumulative deficits has not been resolved and remains as an audit concern. As at year-end, the number of projects with cumulative deficits increased to 14 (see paras. 33-35).

V. RECOMMENDATION 7 (e)

14. Standards should be established for the assessment of the performance and relevance of the services of senior full-time fellows enjoying the rank and privileges of United Nations officials.

A. Measures taken by the Administration

15. A survey of all activities/assignments currently undertaken by the fellows was made by the Institute. Results of this survey will be used as basis for the renewal of appointments of all fellows concerned.

B. Comments of the Board

16. In 1992, appointments of all senior full-time fellows were renewed until the end of the year pending final decision. The Board recommends that the Administration should proceed with the evaluation and the results thereof should be implemented particularly by the liaison officer to be designated pursuant to General Assembly resolution 47/227.

VI. RECOMMENDATION 7 (f)

17. Necessary steps should be taken to improve the liquidity position of the General Fund. There should be more short-term investments made on the Special Purpose Grants Fund.

A. Measures taken by the Administration

18. The Administration explained that the liquidity position of the General Fund continues to deteriorate as a result of low levels of contributions from donors.

B. Comments of the Board

19. The liquidity position of the General Fund remains an audit concern. The Special Purpose Grants Fund showed more positive results because of the increase in voluntary contributions. However, this was also due in part to some unsettled interfund indebtedness to the United Nations General Fund (see paras. 39 and 40).

III. AUDIT OPINION

We have examined the following appended financial statements, numbered I to VI, properly identified, the relevant schedules 3.1 and 5.1, annex 1 and the supporting explanatory notes of the United Nations Institute for Training and Research for the financial period ended 31 December 1992 in accordance with Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of UNITAR as at 31 December 1992 and the results of its operations for the financial period then ended; that they were prepared in accordance with the stated accounting policies which were applied on a consistent basis with that of the preceding financial period. The transactions were in accordance with the Financial Regulations and the relevant legislative authority, except for the expenditures in excess of paid-in contributions and other available resources.

In accordance with our usual practice, we have issued a long form report on our audit of UNITAR financial statements, as provided for in the Financial Regulations.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Pascasio S. BANARIA
Chairman, Commission on Audit
of the Philippines

(Signed) John BOURN, KCB
Comptroller and Auditor General
of the United Kingdom of Great
Britain and Northern Ireland

28 June 1993

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

1 April 1993

I certify that the appended financial statements of the United Nations Institute for Training and Research, numbered I to VI, are correct.

(Signed) Jacques BAUDOT
Controller

V. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1992

STATEMENT I

GENERAL FUND

Status of expenditure against budget for the year ended 31 December 1992

(United States dollars)

Budget chapter	Approved budget	Expenditure			Unobligated balance
		Disbursements	Unliquidated obligations	Total	
I. Board of Trustees	-	-	-	-	-
II. Office of the Executive Director	213 000	159 327	47 030	206 357	6 643
III. Programme Department/ Training Branch, New York	280 300	322 751	12 759	335 510	(55 210)
IV. Programme Department/ European Office, Geneva	326 200	421 265	3 218	424 483	(98 283)
V. Programme Department/ Research Branch	-	-	-	-	-
VI. External coordination, inter-agency and Board matters	-	-	-	-	-
VII. Finance, administration and programme support	291 000	210 745	4 000	214 745	76 255
VIII. General operating expenses	730 195	652 979	44 835	697 814	32 381
IX. Operational costs	-	-	-	-	-
Total	1 840 695	1 767 067	111 842	1 878 909	(38 214)

The accompanying notes are an integral part of the financial statements.

STATEMENT II

GENERAL FUND

Statement of income and expenditure for the year ended 31 December 1992

(United States dollars)

	1992	1991
Income		
Government contributions paid (note 2)	324 639 a/	757 799
Subvention	40 000	7 500
Interest income	3 011	6 360
Rental income	58 357	242 445
Sale of publications	25 348	24 304
Royalty	6 861	6 978
Refund of prior year's expenditure	-	107
Savings in liquidation of prior year's obligations	-	21 997
Miscellaneous income	575	-
Total, income	458 791	1 067 490
Expenditure		
Salaries and common staff costs	899 502	823 979
Temporary assistance	22 265	-
Programme development cost	4 000	-
Outside expertise	118 945	23 955
Security services	105 272	99 448
Staff travel	84 547	51 071
External audit	30 195	18 300
Fund-raising	1 609	12 128
Panels and conferences	7 681	5 071
Supplies and materials	25 044	14 378
Furniture and equipment	47 589	47 549
Library books, documents and periodicals	2 194	569
Documentation/publications	43 463	20 804
Communications	103 315	97 531
Premises	369 189	534 078 b/
Public relations and hospitality	2 762	4 357
Fellowships	5 000	1 125
Miscellaneous expenses	6 337	5 176
Total, expenditure (statement I)	1 878 909	1 759 519
Excess of income over expenditure (deficit)	(1 420 118)	(692 029)

a/ In accordance with article VIII, paragraph 3, of the revised statute of UNITAR (A/43/697/Add.1), only paid-in contributions are included in current year income.

b/ Includes rental charges of $136,682 for 1989 and 1990.

The accompanying notes are an integral part of the financial statements.

STATEMENT III

GENERAL FUND

Statement of assets and liabilities as at 31 December 1992

(United States dollars)

			1992	1991
Assets				
Cash			96 461	157 713
Accounts receivable			99 092	117 905
Deferred charges			-	7 012
Total, assets			195 553	282 630
Liabilities				
Accounts payable			27 552	26 375
Unliquidated obligations	(statement I)		111 842	10 310
Due to United Nations General Fund		4 133 038		2 869 065
Due to Special Account for Programme Support Costs		-		33 641
Advance from the United Nations General Fund		686 000 a/		686 000
Due to United Nations from the Reserve Account		2 417 885		1 985 546
			7 236 923	
			7 376 317	5 610 937
Reserves and fund balance				
General Account				
Balance available as at 1 January 1992			(3 342 761)	(2 650 732)
Add: excess of income over expenditure (deficit)	(statement II)		(1 420 118)	(692 029)
			(4 762 879)	(3 342 761)
Reserve Account				
Balance available as at 1 January 1992		(1 985 546)		(1 195 794)
Expenditure against UNITAR Reserve Account	(schedule 3.1)	(432 339)		(789 752)
			(2 417 885)	
Balance available as at 31 December 1992			(7 180 764)	(5 328 307)
Total, liabilities, reserves and fund balance			195 553	282 630

a/ An advance of $886,000 was approved by the General Assembly in its resolution 38/177 of 19 December 1983 to cover the deficit in the Institute's budget for 1983. $200,000 was paid in 1986 and 1987.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 3.1

GENERAL FUND

Expenditure against the UNITAR Reserve Account for the year ended 31 December 1992

(United States dollars)

Expenditure	1992	1991	1990	1989	1988	Total
Salaries and common staff costs	132 042	115 458	126 424	132 992	420 292	927 208
Security	-	-	-	76 094	76 529	152 623
Payment to the Pension Fund for former UNITAR fellows	-	-	90 535	222 169	50 759	363 463
Interest on advance to purchase land	300 297	674 294 a/	-	-	-	974 591
Total, expenditure	432 339	789 752	216 959	431 255	547 580	2 417 885
	(statement III)					

a/ Includes $74,198 for 1989 and $299,923 for 1990.

STATEMENT IV

CAPITAL ASSETS FUND a/

Statement of assets and liabilities as at 31 December 1992

(United States dollars)

	1992	1991
Assets		
Land and building	4 881 152	4 881 152
Total, assets	4 881 152	4 881 152
Liabilities		
Amount advanced by the United Nations	4 416 152	4 416 152
Fund balance		
Donated funds as at 31 December 1992	465 000	465 000
Total, liabilities and fund balance	4 881 152	4 881 152

a/ The land and building located at 805 First Avenue, United Nations Plaza, New York, is comprised of $465,000, representing the amount paid for the building and leasehold (building $450,000 and option agreement $15,000) and $4,416,152 for the purchase of the land by UNITAR with an advance by the United Nations under General Assembly resolution 42/197.

The accompanying notes are an integral part of the financial statements.

STATEMENT V

SPECIAL PURPOSE GRANTS FUND

I. Statement of income and expenditure for the year ended 31 December 1992

(United States dollars)

	1992	1991
Income		
Grants	3 765 803 a/	2 634 465
Interest income	119 774	109 053
Savings on liquidation of prior year's obligations	43 017	-
Miscellaneous income	100 618	81 099
Total, income	4 029 212 a/	2 824 617
Expenditure		
Staff and other personnel costs	936 524	1 036 808
Staff travel	253 992	187 608
Consultants	1 193 392	468 904
Panels and conferences	22 691	191 176
Participants travel	230 587	143 450
Documentation and publications	56 528	150 607
Communications	46 419	45 356
Premises	75 846	65 435
Loss on exchange	147 366	98 900
Miscellaneous expenses	215 598	259 314
Fellowships	155 261	-
Subtotal	3 334 204	2 647 558
Programme support costs (statement VI)	326 248	255 457
Total, expenditure	3 660 452 a/	2 903 015
Excess of income over expenditure	368 760	(78 398)

STATEMENT V (concluded)

II. Statement of assets and liabilities as at 31 December 1992

(United States dollars)

	1992	1991
Assets		
Cash	3 072 176	1 774 493
Cash (non-convertible currencies)	28 178	169 414
Accounts receivable	108 541	116 053
Deferred charges	4 495	4 495
Total, assets	3 213 390	2 064 455
Liabilities		
Accounts payable	10 176	27 481
Unliquidated obligations - current year	336 895	295 362
Due to United Nations General Fund	840 066	84 119
Total, liabilities	1 187 137	406 962
Fund balance		
Balance available as at 1 January 1992	1 657 493	1 735 891
Add: Excess of income over expenditure	368 760	(78 398)
Balance available as at 31 December 1992	2 026 253 a/	1 657 493
Total, liabilities and fund balance	3 213 390	2 064 455

a/ For details by project, see schedule 5.1.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 5.1

SPECIAL PURPOSE GRANTS FUND

Statement of income and expenditure and Fund balance for the year ended 31 December 1992

(United States dollars)

Projects	Fund balance 1 January 1992	Income from grants	Other income and adjustments a/	Funds available	Expenditures			Fund balance 31 December 1992
					Disbursements	Unliquidated obligations	Total	
A. Convertible currencies								
Strategy for the future of Africa	(140 544)	-	-	(140 544)	-	-	-	(140 544)
Centre on Small Energy Resources, Italy	185 158	22 585	11 703	219 446	157 521	-	157 521	61 925
World Social Prospects Association	(6 005)	-	-	(6 005)	-	-	-	(6 005)
Strategies for the future of Latin America	(40 749)	-	-	(40 749)	-	-	-	(40 749)
Strengthening, monitoring and assessment capabilities in Africa	57 240	50 000	62 771	170 011	108 070	-	108 070	61 941
Workshop on Port Management and Operation, Hamburg	(5 455)	3 170	3 200	916	1 279	7 654	8 933	(8 017)
UNITAR/UNDP Information Centre for Heavy Crude and Tar Sands	169 408	(5 386)	8 246	172 268	155 474	16 264	171 737	530
Second Conference on Heavy Crude and Tar Sands	(60 690)	-	-	(60 690)	-	-	-	(60 690)
Post of Director, UNITAR/UNDP Centre for Heavy Crude and Tar Sands	(17 108)	16 673	18	(417)	8	-	8	(425)
Technical Assistance to UNITAR/UNDP Centre for Heavy Crude and Tar Sands from Petroleos de Venezuela	163	(1 088)	1 068	143	-	-	-	143
Fifth International Conference on Heavy Crude and Tar Sands	11 703	-	36 932	48 635	(607)	-	(607)	(49 241)
Technical Assistance to UNITAR Centre for Heavy Crude and Tar Sands	-	57 659	96	57 755	106 399	670	107 069	(49 314)
Post of Deputy Director, Centre for Heavy Crude	13 838	-	540	14 378	-	-	-	14 378
Sixth International Conference on Heavy Crude and Tar Sands	100 344	-	2 052	102 396	13 717	-	13 717	88 680
Training programme on geographical information system technology in the field of the environment	428 935	1 472 677	37 994	1 939 606	1 044 501	-	1 044 501	895 105

SCHEDULE 5.1 (continued)

Projects	Fund balance 1 January 1992	Income from grants	Other income and adjustments a/	Funds available	Expenditures			Fund balance 31 December 1992
					Disbursements	Unliquidated obligations	Total	
Training programme for the managers of the foreign debts in the least developed countries	133 698	1 031 067	51 597	1 216 362	575 543	-	575 543	640 819
Training of journalists in international cooperation, multilateral diplomacy, and the promotion of social and economic development	314 564	13 225	1 613	329 402	329 395	-	329 395	7
Training programme for disaster relief managers	140 325	50 000	22 951	213 276	93 162	-	93 162	120 114
Programme on training officials from Côte d'Ivoire	(21)	-	-	(21)	-	-	-	(21)
UNITAR/UNDP/CUNY Training Programme in Information Technology for the ASEAN Countries	16	-	9	25	-	-	-	25
Foreign affairs training for Ethiopian officers	14 734	-	242	14 976	9 220	-	9 220	5 756
UNITAR Advisory Mission on Training Needs, Angola	1 032	-	119	1 151	-	-	-	1 151
Training in peace-keeping	441	5 000	20	5 461	34 422	(23 735)	10 687	(5 226)
Phase III training manuals for peace-keeping videos	-	9 000	121	9 121	2 348	2 796	5 144	3 977
UNITAR/UCAR: training programme in geographical information system technology for natural resources and environmental management	-	26 175	65	26 240	6 039	17 096	23 135	3 104
Training workshop in multilateral economic negotiations for senior civil servants in Viet Nam	-	23 100	300	23 400	29 177	-	29 177	(5 777)
UNITAR/IPS Training for journalists in international cooperation and multilateral diplomacy for environmental awareness	-	268 775	75	268 850	121 249	-	121 249	147 601
Training for Ethiopian Ministry of Foreign Affairs	-	186 890	1 594	188 484	110 564	32 717	143 281	45 202
Junior Field Officer at Geneva	(37)	-	-	(37)	-	-	-	(37)
Junior Professional Officer, New York	19 076	64 705	2 248	86 028	60 233	-	60 233	25 795
Junior Professional Officer, Geneva	-	41 102	13 441	54 543	949	-	949	53 593

SCHEDULE 5.1 (concluded)

Projects	Fund balance 1 January 1992	Income from grants	Other income and adjustments a/	Funds available	Expenditures: Disbursements	Expenditures: Unliquidated obligations	Expenditures: Total	Fund balance 31 December 1992
Junior Professional Officer, Geneva-based	59 066	(86 452)	901	(26 485)	-	-	-	(26 485)
Junior Professional Officer, Germany	65 763	74 707	(6 964)	133 506	77 394	-	77 394	56 112
Junior Professional Officer, Netherlands (Geneva-based)	-	95 195	744	95 939	72 856	(1 212)	71 643	24 296
Economic and social history of the United Nations	(5 399)	-	271	(5 128)	7 170	-	7 170	(12 298)
Special fund account for project promotion and contingencies	9 106	13 764	1 325	24 195	11 248	-	11 248	12 947
Joint UNITAR/Clark Atlanta University programme	4 544	5 160	2 394	12 098	10 492	-	10 492	1 606
Occidental College: Semester at the United Nations Programme (1992)	-	6 000	27	6 027	1 690	-	1 690	4 336
UNITAR/Clark Atlanta University Semester at the United Nations Programme (1992)	-	21 100	57	21 157	13 987	-	13 987	7 170
Fellowship programme in preventive diplomacy	-	-	196	196	-	-	-	196
Development of instructional video on peace-keeping	24 177	286 000	1 058	311 235	284 677	(6 245)	278 432	32 803
New York seminar on peace-keeping and simulation exercise	-	15 000	-	15 000	28 904	-	28 904	(13 904)
Subtotal	1 477 323	3 765 803	259 023	5 502 149	3 467 081	46 005	3 513 086	1 989 064
B. Non-convertible currency								
Russian Federation	152 169	-	(141 293)	10 876	-	-	-	10 876
China	7 490	-	(283)	7 207	-	-	-	7 207
Hungary	11 465	-	(1 281)	10 184	-	-	-	10 184
Poland	95	-	(25)	70	-	-	-	70
Romania	8 951	-	(97)	8 854	-	-	-	8 854
Subtotal	180 170	-	(142 980)	37 190	-	-	-	37 190
Total	1 657 493	3 765 803	116 043	5 539 339	3 467 081	46 005	3 513 086 b/	2 026 253

a/ Comprises interest income, savings in liquidation of prior year's obligations, exchange loss and miscellaneous income.

b/ Excludes loss on exchange of $147,366, which is included in other income and adjustments (see a/).

STATEMENT VI

SPECIAL ACCOUNT FOR PROGRAMME SUPPORT COSTS

I. Statement of income and expenditure for the year ended 31 December 1992

(United States dollars)

		1992	1991
Income			
Special purpose grants	(statement V)	326 248	255 457
Savings in liquidation of prior year's obligations		1 432	10 838
Miscellaneous income		1 100	-
		328 780	266 295
Expenditure			
Salaries		283 509	208 929
Travel		5 533	6 846
Fellowships, grants, others		14 000	24 000
Operating expenses		2 021	32 018
Total, expenditure		305 063	271 793
Excess of income over expenditure		23 717	(5 498)

II. Statement of assets and liabilities as at 31 December 1992

(United States dollars)

	1992	1991
Assets		
Accounts receivable	18 374	-
Due from UNITAR General Fund	-	33 641
Deferred charges	-	11 400
	18 374	45 041
Liabilities		
Accounts payable	2 564	13 963
Unliquidated obligations	-	16 400
Total, liabilities	2 564	30 363
Fund balance		
Balance available as at 1 January 1992	14 678	20 176
Excess of income over expenditure	23 717	(5 498)
	38 395	14 678
Adjustment for prior period	(22 585) a/	-
Balance available as at 31 December 1992	15 810	14 678
Total, liabilities and fund balance	18 374	45 041

The accompanying notes are an integral part of the financial statements.

a/ Reimbursement of excess programme support costs charged to the Centre On Small Energy Resources.

Notes to the financial statements

Note 1. Summary of significant accounting policies

The following are the significant accounting policies of UNITAR:

(a) As provided in article VIII of its statute, the United Nations Institute for Training and Research accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, administrative instructions issued by the Under-Secretary-General for Administration and Management or the Controller and in conformity with generally accepted government accounting principles. The United Nations follows the International Accounting Standard 1 on the disclosure of accounting policies, as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session as shown below:

(i) Going concern, consistency, and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies that have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place;

(v) Financial statements should show corresponding figures for the preceding period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The Institute's financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(c) Fund accounting. The Institute's accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Assembly or the Executive Director. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(d) The financial period of the Institute consists of one calendar year.

(e) In accordance with article VIII, paragraph 3, of the revised statute of UNITAR, income is recognized on a paid-in contributions basis.

(f) Translation of currencies. The accounts of the Institute are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Controller. In respect of such currencies, the financial statements prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Administration and Management, shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements.

(g) Pledged contributions. Pledges are recorded as deferred income on the basis of a written commitment by a prospective donor to pay a monetary contribution at a specified time or times. These pledges are recorded in a memorandum account and are reflected in note 2. Only paid pledges are recorded as income.

(h) Investments. Funds on deposit in interest-bearing bank accounts and call accounts are shown in the statements of assets and liabilities as cash.

(i) Deferred charges:

(i) Deferred charges comprise expenditure items that are not properly chargeable in the current financial period and will be charged as expenditure in the subsequent financial period;

(ii) For balance sheet statement purposes, only that portion of the education grant advance which is assumed to pertain to the scholastic year completed as of the date of the financial statement is shown as deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered.

(j) Fixed assets. Furniture, equipment, other non-expendables and leasehold improvements are not included in the assets of the Institute. Acquisitions are charged against budgetary accounts in the year of purchase.

(k) The expenditures do not include possible costs to cover contingencies under appendix D to the United Nations Staff Rules, for personnel financed under resources obtained from voluntary contributions to the UNITAR General Fund and the Special Purpose Grants Fund. The term "expenditure" designates total obligations incurred whether liquidated or unliquidated.

(l) Miscellaneous income:

(i) The net income realized from the revenue-producing activities is reported as miscellaneous income;

(ii) Refunds of expenditures charged to the prior financial periods are credited to miscellaneous income;

(iii) Moneys accepted in respect of which no purpose is specified have been treated as miscellaneous income;

(iv) On the closing of the accounts at the end of each financial period, if the balance of the exchange accounts reflects a net loss on exchange, it is debited to the budgetary account. If there is a net gain, this is credited to miscellaneous income;

(v) The proceeds from the sale of surplus property are credited to miscellaneous income of the respective funds.

(m) The trust fund statements reflect the "clean surplus theory" by processing adjustments through the current income and expenditure accounts. Material adjustments for prior periods are, however, shown in the financial statements below the results of the current period so as not to distort them.

(n) Income tax refund policy. UNITAR salaries are charged to the budget on a net basis during the year in which the services have been rendered. Income tax refunds are charged to the year in which they are made to the staff member.

(o) The obligations incurred for the Special Purpose Grants Fund are accounted for on a project basis; therefore, commitments are recorded for the life of each project.

Note 2. General Fund: schedule of pledged contributions as at 31 December 1992

(United States dollars)

Countries	Unpaid pledges as at 1 January 1992	Add: Pledges for 1992	Add: Pledges for future years	Less: Collections during 1992	Less: Loss (gain) on exchange	Unpaid pledges as at 31 December 1992
Argentina	-	2 856	-	2 856	-	-
Brazil	-	5 000	-	-	-	5 000
Burkina Faso	500	-	-	-	-	500
Chile	10 000	-	5 000	-	-	15 000
China	10 000	10 000	-	10 000	-	10 000
Congo	15 000	-	-	-	-	15 000
Côte d'Ivoire	-	22 000	-	10 000	-	12 000
Cuba	2 000	-	-	-	-	2 000
Czechoslovakia	10 381	17 302	18 051	-	(1 198)	46 932
Democratic Yemen*	2 169	-	-	-	-	2 169
France	-	73 395	-	72 727	668	-
Gabon	73 260	-	-	-	(814)	74 074
Ghana	-	-	3 000	-	-	3 000
Greece	-	5 000	-	5 000	-	-
Guyana	-	1 000	-	1 000	-	-
India	20 000	20 000	-	-	-	40 000
Indonesia	-	4 000	4 000	4 000	-	4 000
Iran (Islamic Republic of)	-	10 000	10 000	-	-	20 000
Iraq	15 000	-	-	-	-	15 000
Jamaica	1 294	2 000	-	-	(706)	4 000
Japan	-	100 000	-	100 000	-	-
Kenya	2 695	-	-	-	544	2 151
Libyan Arab Jamahiriya	20 000	-	-	-	-	20 000
Malawi	-	25	-	25	-	-
Mali	500	-	-	-	-	500
Malta	-	980	-	980	-	-
Mexico	-	5 000	-	5 000	-	-
Nigeria	-	43 667	49 000	43 667	-	49 000
Oman	13 000	3 000	3 000	3 000	-	16 000
Pakistan	10 000	15 000	15 000	15 000	-	25 000
Paraguay	1 000	1 000	1 000	-	-	3 000
Philippines	3 361	-	-	211	-	3 150
Qatar	-	15 000	-	15 000	-	-
Republic of Korea	-	10 000	10 000	10 000	-	10 000
Romania	-	2 121	920	1 010	868	1 163

Note 2 (concluded)

Countries	Unpaid pledges as at 1 January 1992	Add: Pledges for 1992	Add: Pledges for future years	Less: Collections during 1992	Less: Loss (gain) on exchange	Unpaid pledges as at 31 December 1992
Rwanda	14 000	-	-	-	-	14 000
Senegal	6 000	-	-	-	-	6 000
Sierra Leone	1 500	-	-	-	-	1 500
Somalia	13	-	-	-	3	10
Sri Lanka	-	1 000	-	1 000	-	-
Suriname	-	1 000	-	1 000	-	-
Swaziland	1 422	712	-	-	142	1 992
Tunisia	2 017	2 178	-	2 357	(179)	2 017
Turkey	2 000	-	-	-	-	2 000
Uganda	336	-	-	-	77	259
United Republic of Tanzania	761	783	-	769	214	561
United States of America	8 797	-	-	-	-	8 797
Uruguay	1 000	-	1 000	-	-	2 000
Venezuela	37	20 000	-	20 037	-	-
Yemen*	2 000	2 000	-	-	-	4 000
Total a/	250 043	396 019	119 971	324 639	(381)	441 775 b/

* On 22 May 1990, Democratic Yemen and Yemen merged to form a single State. Since that date they have been represented as one member with the name "Yemen".

a/ Recapitulation by year:

1989 and prior	177 906	-	-	-	(554)	178 460
1990	12 456	-	-	769	432	11 255
1991	59 681	-	-	13 248	(951)	47 384
1992	-	396 019	-	310 622	692	84 705
Future years	-	-	119 971	-	-	119 971
	250 043	396 019	119 971	324 639	(381)	441 775

b/ Unpaid pledges of $441,775 are not included in statement III in accordance with art. VIII, para. 3, of the revised statute of UNITAR (A/43/697/Add.1).

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